

LIFE, ACCIDENT AND HEALTH INSURERS

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: TENNESSEE Filings Made During the Year 2007

| (1) Check- list | (2) Line # | (3) REQUIRED FILINGS FOR THE ABOVE STATE | (4) NUMBER OF COPIES* | | | (5) DUE DATE | (6) FORM SOURCE** | (7) APPLICABLE NOTES |
|-----------------------|------------------|---|--------------------------|------|------------------------|---------------------------|-----------------------------|--------------------------------|
| | | | Domestic | | Foreign | | | |
| | | | State | NAIC | State | | | |
| | | I. NAIC FINANCIAL STATEMENTS | | | | | | |
| | 1 | Annual Statement (8 ½"x14") | 1 | 1 | 1 | 3/1 | NAIC | A-C, E-P |
| | 1.1 | Printed Investment Schedule detail (Pages E01-E25) | 1 | 1 | 1 | 3/1 | NAIC | A, B |
| | 2 | Quarterly Financial Statement (8 ½" x 14") | 1 | 1 | Only if Requested | 5/15, 8/15, 11/15 | NAIC | A, B, E-O, W |
| | 3 | Separate Accounts Annual Statement (8 ½"x14") | 1 | 1 | 1 | 3/1 | NAIC | A-B |
| | | II. NAIC SUPPLEMENTS | | | | | | |
| | 10 | Accident & Health Policy Experience Exhibit | 1 | 1 | 1 | 4/1 | NAIC | Q |
| | 11 | Credit Insurance Experience Exhibit | 1 | 1 | 1 | 4/1 | NAIC | R |
| | 12 | Interest Sensitive Life Insurance Products Report | 1 | 1 | 1 | 4/1 | NAIC | |
| | 13 | Investment Risk Interrogatories | 1 | 1 | 1 | 4/1 | NAIC | |
| | 14 | Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit | 1 | 1 | xxx | 4/1 | NAIC | |
| | 15 | Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form | 1 | 1 | xxx | 4/1 | NAIC | |
| | 16 | Long Term Care Experience Reporting Forms | 1 | 1 | xxx | 4/1 | NAIC | |
| | 17 | Management Discussion & Analysis | 1 | 1 | 1 | 4/1 | Company | A, B |
| | 18 | Medicare Supplement Insurance Experience Exhibit | 1 | 1 | xxx | 3/1 | NAIC | |
| | 19 | Medicare Part D Coverage Supplement | 1 | 1 | 1 | 3/1, 5/15, 8/15, 11/15 | NAIC | A, B |
| | 20 | Risk-Based Capital Report | 1 | 1 | xxx | 3/1 | NAIC | |
| | 21 | Schedule SIS | 1 | xxx | xxx | 3/1 | NAIC | |
| | 22 | Statement of Actuarial Opinion | 1 | 1 | 1 | 3/1 | Company | F, P |
| | 23 | Statement on non-guaranteed elements - Exhibit 5 Int. #3.2 | 1 | 1 | 1 | 3/1 | Company | |
| | 24 | Statement on par/non-par policies - Exhibit 5 Int. 1.1 | 1 | 1 | 1 | 3/1 | Company | |
| | 25 | Supplemental Compensation Exhibit | 1 | xxx | xxx | 3/1 | NAIC | |
| | 26 | Supplemental Schedule O | 1 | 1 | xxx | 3/1 | NAIC | |
| | 27 | Trusted Surplus Statement | 1 | 1 | xxx | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | 28 | Workers' Compensation Carve Out Supplement | 1 | 1 | 1 | 3/1 | NAIC | |
| | | III. ELECTRONIC FILING REQUIREMENTS | | | | | | |
| | 30 | Annual Statement Electronic Filing | xxx | 1 | xxx | 3/1 | NAIC | |
| | 31 | March .PDF Filing | xxx | 1 | xxx | 3/1 | NAIC | |
| | 32 | Risk-Based Capital Electronic Filing | xxx | 1 | xxx | 3/1 | NAIC | |
| | 33 | Separate Accounts Electronic Filing | xxx | 1 | xxx | 3/1 | NAIC | |
| | 34 | Separate Accounts .PDF Filing | xxx | 1 | xxx | 3/1 | NAIC | |
| | 35 | Supplemental Electronic Filing | xxx | 1 | xxx | 4/1 | NAIC | |
| | 36 | Supplemental .PDF Filing | xxx | 1 | xxx | 4/1 | NAIC | |
| | 37 | Quarterly Electronic Filing | xxx | 1 | xxx | 5/15, 8/15, 11/15 | NAIC | |
| | 38 | Quarterly .PDF Filing | xxx | 1 | xxx | 5/15, 8/15, 11/15 | NAIC | |
| | 39 | June .PDF Filing | xxx | 1 | xxx | 6/1 | NAIC | |
| | | IV. AUDITED FINANCIAL STATEMENTS | | | | | | |
| | 51 | Accountants Letter of Qualifications | 1 | xxx | 1 | 6/1 | Company | A, B |
| | 52 | Audited Financial Statements | 1 | 1 | 1 | 6/1 | Company | A, B |
| | 53 | Audited Financial Statements Exemption Affidavit | 1 | xxx | 1 | 6/1 | Company | A, B |
| | 54 | Independent CPA (Awareness Letter) | 1 | xxx | Only if CPA Changed | 6/1 | Company | A, B |
| | 55 | Notification of Adverse Financial Condition | 1 | xxx | 1 | 6/1 | Company | A, B |
| | 56 | Report of Significant Deficiencies in Internal Controls | 1 | xxx | 1 | 6/1 | Company | A, B |
| | 57 | Request for Exemption to File | 1 | xxx | 1 | 6/1 | Company | A, B, X |
| | | V. STATE REQUIRED FILINGS | | | | | | |
| | 101 | Certificate of Compliance | 1 | xxx | 1 | 3/1 | State | B |
| | 102 | Certificate of Deposit | xxx | xxx | 1 | 3/1 | State | B |
| | 103 | Certificate of Valuation | xxx | xxx | 1 | 3/1 | State | B |
| | 104 | Filings Checklist (with Column 1 completed) | xxx | xxx | xxx | | State | |
| | 105.1 | Premium tax -Annual | 1 | xxx | 1 | 3/1 | State | A, C, D, T |
| | 105.2 | Premium Taxes - Quarterly | 1 | xxx | 1 | 6/1, 8/20, 12/1 | State | A, D, T |
| | 106 | State Filing Fees | 1 | xxx | 1 | 3/1 | State | A, C, D |
| | 107 | Signed Jurat | 1 | xxx | 1 | 3/1, 5/15, 8/15, 11/15 | NAIC | A, B, F-I, L, W |
| | 108 | Holding Company Statement | 1 | xxx | 1 | 4/30 | State | A, B, U |
| | 109 | Credit Insurance Compensation to Creditors Affidavit | 1 | xxx | 1 | 3/1 | State | S |
| | 110 | Certificate of Compliance for Advertising Life, Accident, and Health Advertising | 1 | xxx | 1 | 3/1 | Company | V |

*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and the NAIC and if the data is filed electronically with the NAIC.

**If Form Source is NAIC, the form should be obtained from the appropriate vendor.

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| | | NOTES AND INSTRUCTIONS | |
| | A | <p>Required Filings Contact Person:</p> <p>Life, Accident and Health Insurance Company Contact Person:</p> <p>Premium Tax Filing Questions:</p> | <p>Trey Hancock, 615-741-7514 Trey.Hancock@state.tn.us</p> <p>Mark Brothers, 615-741-1203 Mark.Brothers@state.tn.us</p> |
| | B | Mailing Address: | <p>State of Tennessee Department of Commerce and Insurance Financial Affairs Section / Analytical Unit 0576 500 James Robertson Parkway, 4TH Floor Nashville, Tennessee 37243-1135 (615) 741-1633</p> |
| | C | <p>Mailing Address for Filing Fees:</p> <p>TCA §56-4-101 provides for a \$515.00 Annual Statement filing fee. Please <u>do not</u> enclose this fee with Annual Statement.</p> | <p>This fee is included on the Premium tax return. SEE NOTE “D” FOR PREMIUM TAX ADDRESS</p> |
| | D | <p>Mailing Address for Premium Tax Payments:</p> <p>Tax Return and Filing Fee MUST be mailed <u>separately</u> from the Annual Statement</p> | <p>State of Tennessee Department of Commerce and Insurance Division of Insurance P.O. Box 198983 Nashville, TN 37219-8983</p> |
| | E | <p>Delivery Instructions:</p> <p>An Annual Statement or Tax Return (with payment) must be <u>received on or before March 1st</u> to be considered a timely filing.</p> | <p>The document will be considered a prompt filing provided such document bears a postmark, or comparable marking, no later than the due date and is transmitted by the United States Postal Service, Federal Express, United Postal Services, or other carrier recognized by the Commissioner.</p> <p>A company’s meter mail stamp <u>will not</u> be acceptable evidence of a timely filing.</p> |
| | F | <p>Late or Incomplete Filings: Timely filings must be received on or before March 1. Tennessee DOES NOT recognize filing extensions for Annual Statements. An example of an <i>incomplete</i> filing is one that does not adhere to the requirements in <u>one or more</u> of the following sections: G, H, L, M, O, P.</p> | <p>Late or incomplete filings are assessed a \$100.00 per day late or incomplete filing penalty, pursuant to TCA §56-1-502.</p> |
| | G | <p>Original Signatures:</p> <p>Please use <u>blue</u> ink.</p> | <p>ORIGINAL JURAT, NOTARY, AND ACTUARY SIGNATURES ARE REQUIRED</p> |
| | H | Signature/Notarization/Certification: | Tennessee requires original signatures, including an original notary signature. |
| | I | Amended Filings: | An explanation of the amendment is required. The amended financial statement filing requires a jurat page with original signatures and notary. |
| | J | Exceptions from normal filings: | NONE |
| | K | Bar Codes (State or NAIC) | NAIC Bar Code Instructions |
| | L | <p>Signed Jurat</p> <p>Reminder: Tennessee requires original signatures.</p> | <p>TCA §56-1-501 requires the financial statement be subscribed and sworn to by the President and Secretary, or in their absence, two (2) principal officers. If the statement is signed by anyone other than the President and Secretary, an affidavit must be included and stated that such person is a principal officer elected by the board of directors.</p> |
| | M | NONE Filings: | NAIC Annual Statement Instructions. Blank exhibits or schedules without the word “NONE” will result in an interpretation that an incomplete filing was submitted, and will be subject to filing penalties, pursuant to Note “F” above. |
| | N | Filings new, discontinued or modified materially since last year: | NONE |

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| | O | Size, printing standards, numbering, & binding: | The NAIC Annual Statement Instructions provide guidance on printing standards, statement layout, and required binding. Annual Statements are properly bound if they are stapled in the CENTER seam or professionally bound by adhesive. |
| | P | Actuarial Opinion: The Actuarial Opinion <u>or</u> Domiciliary State exemption letter must be on or attached to page 1 of the Annual Statement. | The opinion must bear an original signature , and must be completed by a Qualified Actuary. If an Actuarial Opinion does not contain an original signature, the filing will be subject to the penalties noted in Note "F" |
| | Q | A&H Policy Experience Exhibit The A&H Policy Experience Exhibit must be mailed under <u>separate</u> cover | State of Tennessee Department of Commerce & Insurance 4 th Floor, Actuarial Section 500 James Robertson Parkway Nashville, TN 37243-1130 ATTN: Carole Templeton |
| | R | Credit Insurance Exhibit The Credit Insurance Exhibit must be mailed under <u>separate</u> cover | Department of Commerce & Insurance 4 th Floor, Actuarial Section 500 James Robertson Parkway Nashville, TN 37243-1130 ATTN: Mary Ann Holt |
| | S | Credit Insurance Compensation to Creditors Affidavit | This form is required by TCA § 56-7-9 and must accompany the Annual Statement filed on or before March 1. |
| | T | Penalty and Interest on Premium Taxes All delinquencies shall bear interest of ten percent (10%) per annum from the date the amount was due and paid, pursuant to TCA 56-4-216 | Premium taxes will be assessed in addition to the amount of taxes; five percent (5%) for the first month or fractional part thereof, additional five percent (5%) for the second month or fractional part thereof, and penalty thereafter at one half of one percent (0.5%) per month. |
| | U | Holding Company Registration Statement Tennessee's Holding Company Registration Deadline is April 30th | Foreign companies are NOT required to file if domiciliary state laws are substantially similar to Tennessee's Title 56, Chapter 11. |
| | V | Certificate of Compliance A&H advertising | An affidavit from the company regarding compliance with the rule is acceptable. Pursuant to Tenn. Comp. R. & Regs., Ch. 0780-1-8-.17 |
| | W | Quarterly Financial Statement (8 1/2" x 14") | Foreign: File with <u>NAIC only</u> Domestic: Required to file |
| | X | Exemptions | <ul style="list-style-type: none"> • Annual Statements—Not Allowed. • Audited Statements—if approved by domiciliary state; Must file by June 1 • Actuarial Opinion— if approved by domiciliary state; Domestics must file by December 1 |

**General Instructions
For Companies to Use Checklist**

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will send mailing labels and other information to all companies but will not be sending their own checklist this year.

Electronic filing is intended to include filing via the Internet or via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC.

Column (1) (Checklist)

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

Column (2) (Line #)

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) (Required Filings)

Name of item or form to be filed.

The *Annual Statement Electronic Filing* includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The *March .PDF Filing* is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The *Risk-Based Capital Electronic Filing* includes all risk-based capital data.

The *Separate Accounts Electronic Filing* includes the separate accounts annual statement and investment schedule detail.

The *Separate Accounts .PDF Filing* is the .pdf file for the separate accounts annual statement and all investment schedule detail.

The *Supplemental Electronic Filing* includes all supplements due April 1, per the *Annual Statement Instructions*.

The *Supplement .PDF Filing* is the .pdf file for all supplemental schedules and exhibits due April 1.

The *Quarterly Electronic Filing* includes the quarterly statement data.

The *Quarterly .PDF Filing* is the .pdf for quarterly statement data.

The *June .PDF Filing* is the .pdf file for the Audited Financial Statements.

Column (4) (Number of Copies)

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (E) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX4) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits.

Column (5) (Due Date)

Indicates the date on which the company must file the form.

Column (6) (Form Source)

This column contains one of three words: "NAIC," "State," or "Company." If this column contains "NAIC," the company must obtain the forms from the appropriate vendor. If this column contains "State," the state will provide the forms with the filing instructions. If

this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) (Applicable Notes)

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.